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Attorneys for USACM Liquidating Trust

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

In re:

USA Commercial Mortgage Company,

USA Capital Realty Advisors, LLC,¹

USA Capital Diversified Trust Deed Fund,
LLC,

USA Capital First Trust Deed Fund, LLC,²

USA Securities, LLC,³

Debtors.

Affects:

- ☐ All Debtors
☒ USA Commercial Mortgage Company
☐ USA Capital Realty Advisors, LLC
☐ USA Capital Diversified Trust Deed Fund, LLC
☐ USA Capital First Trust Deed Fund, LLC
☐ USA Securities, LLC

Case No. BK-S-06-10725-LBR
Case No. BK-S-06-10726-LBR¹
Case No. BK-S-06-10727-LBR
Case No. BK-S-06-10728-LBR²
Case No. BK-S-06-10729-LBR³

CHAPTER 11

Jointly Administered Under Case No.
BK-S-06-10725 LBR

**DECLARATION OF EDWARD M.
BURR IN SUPPORT OF NINTH
OMNIBUS OBJECTION TO
DUPLICATE PROOFS OF CLAIM;
AND CERTIFICATE OF SERVICE**

Date: November 13, 2009
Time: 9:30 a.m.

1. I Edward M. Burr, hereby declare under penalty of perjury the following:
2. I am a principal with Sierra Consulting Group, LLC ("Sierra").

¹ This bankruptcy case was closed on September 23, 2008.

² This bankruptcy case was closed on October 12, 2007.

³ This bankruptcy case was closed on December 21, 2007.

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LAWYERS

1 3. I submit this declaration on behalf of the USACM Liquidating Trust (the
2 “USACM Trust”) in support of the Ninth Omnibus Objections to Duplicate Proofs of
3 Claim (the “Objection”) [DE 7626].

4 4. Sierra previously served as financial adviser to the Official Committee of
5 Unsecured Creditors of USA Commercial Mortgage Company (“Committee”).

6 5. I assisted the Committee in analyzing facts concerning these jointly
7 administered bankruptcy cases, including scheduled liabilities and proofs of claim. The
8 Committee ceased to exist on March 12, 2007, the Effective Date of the Debtors’ Third
9 Amended Joint Chapter 11 Plan of Reorganization (“Plan”), and I am now assisting the
10 USACM Trust created under the Plan.

11 6. I make the following declaration based upon my personal knowledge, and
12 upon the records of the Debtors and the USACM Trust described in this declaration.

13 7. On March 12, 2007, the Effective Date of the Plan, the USACM Trust
14 became the custodian of USACM’s books and records

15 8. I understand that under the Plan as modified by the Confirmation Order, the
16 deadline for interested parties to object to allowance of claims and equity interests was 90
17 days after the Effective Date, or June 10, 2007. That deadline was further extended to
18 February 9, 2009 by Order of this Court.

19 9. Sierra has been working closely with both the Trustee for the USACM
20 Liquidating Trust and Development Specialist Inc. (“DSI”), the Trustee’s financial
21 advisor, in evaluating all of the claims that were filed in the USACM estate.

22 10. **Exhibit A**, attached, lists Proofs of Claim that appear to be duplicates of
23 other claim(s) filed in the USACM bankruptcy. **Exhibit A** provides the claimant’s name
24 and address, the initial proof of claim number, the subsequent proof of claim number and
25 the claim amount.

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11. I make this declaration under penalty of perjury of the laws of the United States of America on October 14, 2009.

By /s/ Edward M. Burr
Edward M. Burr

Copy of the foregoing (without exhibit)
served on October 14, 2009 via e-mail or first
class postage prepaid U.S. Mail to all
parties listed on the Ninth
Omnibus Objection to Duplicate Claims.

/s/ Leilani Lista
Leilani Lista
Lewis and Roca LLP